

FINANCE (23)

AGENCY PLAN: STATEMENT OF PURPOSE, GOALS AND BUDGET SUMMARY

STATEMENT OF PURPOSE:

The Finance Department is responsible for maintaining the City's financial solvency, providing finance-based services to City departments and facilitating economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for the City's public and private sector customers.

AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

2006-07 <u>Requested</u>		2005-06 <u>Budget</u>	2006-07 <u>Recommended</u>	Increase (Decrease)
\$ 34,475,235	City Appropriations	\$ 34,568,613	\$ 33,683,935	\$ (884,678)
\$ 34,475,235	Total Appropriations	\$ 34,568,613	\$ 33,683,935	\$ (884,678)
\$ 8,175,619	City Revenues	\$ 7,488,059	\$ 7,028,996	\$ (459,063)
\$ 8,175,619	Total Revenues	\$ 7,488,059	\$ 7,028,996	\$ (459,063)
\$ 26,299,616	NET TAX COST:	\$ 27,080,554	<u>\$ 26,654,939</u>	\$ (425,615)

AGENCY EMPLOYEE STATISTICS:

2006-07 <u>Requested</u>		2005-06 <u>Budget</u>	04-01-06 <u>Actual</u>	2006-07 <u>Recommended</u>	Increase (Decrease)
<u>304</u>	City Positions	<u>394</u>	<u>303</u>	<u>329</u>	<u>(65)</u>
304	Total Positions	394	303	329	(65)

ACTIVITIES IN THIS AGENCY:

	2005-06 <u>Budget</u>	2006-07 <u>Recommended</u>	Increase (Decrease)
Administration	\$ 1,965,274	\$ 1,935,640	\$ (29,634)
Assessments	5,331,362	5,181,534	(149,828)
Purchasing	1,771,734	1,894,619	122,885
Treasury	3,874,391	5,082,129	1,207,738
Accounting Operations	10,743,964	8,862,371	(1,881,593)
Income Tax Operations	4,330,802	4,107,115	(223,687)
Pension Administration	<u>6,551,085</u>	<u>6,620,527</u>	<u>69,442</u>
Total Appropriations	\$ 34,568,613	\$ 33,683,935	\$ (884,678)

FINANCE (23)

ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, and Debt Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects Citywide for governmental and quasi-governmental agencies. The Office of Targeted Business Development (OTBD) facilitates and encourages the startup and growth of Detroit-headquartered businesses, Detroit-based/women-owned businesses, Detroit-based/minority-owned businesses, and Detroit-based small businesses. OTBD develops relationships between targeted businesses and business-oriented organizations to provide innovative training and procurement opportunities that strengthen Detroit businesses and stimulate the local economy. Through its efforts to increase utilization of targeted businesses in City procurement, OTBD is a key driver of the Mayor's priority of accelerating economic and business development to create the Next Detroit.

GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers, which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.
8. Develop and mentor Detroit-based businesses through training classes, seminars, conferences, and one-on-one contact, with a focus on targeted marketing opportunities.
9. Provide timely information to Detroit-based businesses about current and upcoming City contracting opportunities, as well as other governmental and private sector opportunities.
10. Foster joint-venture and mentor-protégé business relationships.
11. Track progress of targeted businesses, based upon contracts awarded, employees hired, loans obtained and increased revenues.
12. Seek and develop new franchises to locate or relocate in the City of Detroit.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

ADMINISTRATION:

- The Finance Department will add staff to the Treasury Division to increase revenue collection for the City of Detroit.
- Coordinate the completion and submission of the Comprehensive Annual Financial Report (CAFR) on or before December 31, 2006.

TARGETED BUSINESS DEVELOPMENT:

- Continue improving upon the success of the NxLevel project for Detroit-based business classes, with an emphasis on targeted recruiting based upon knowledge of upcoming contracting opportunities.
- Plan and implement a signature business community outreach event targeting a minimum of 200 Detroit-headquartered businesses.

FINANCE (23)

- Identify a minimum of five (5) industries that may yield contracting opportunities within the next two (2) years.
- Identify a pool of eligible Detroit businesses to participate in bidding on contracting opportunities projected for 2005 through 2007, utilizing the PAR report and the In/Out report provided by the Purchasing Division.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

ADMINISTRATION:

- Improve the City's ability to bill and collect its accounts receivable.
- Switch from the use of imprest (petty) cash accounts to Purchase Cards to improve control and accountability.
- Provide administrative coordination of online tax preparation and electronic filing for City of Detroit income taxes.

TARGETED BUSINESS DEVELOPMENT:

- Continue providing NxLevel classes for Detroit-based businesses.
- Create a seminar introducing Detroit-based entrepreneurs (DBE) to international trade opportunities.
- Increase the level of DBE participation in City contracting and increase non-Detroit (both governmental and private-sector) contracts for DBEs.
- Recruit a minimum of one major national retail store and one nationally recognized franchise to open a business in the City, especially in those areas positioned for further redevelopment.

FINANCE (23)

ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2003-04 Actual	2004-05 Actual	2005-06 Projection	2006-07 Target
Inputs: Resources Allocated or Service Demands Made				
Attend Department Heads Meeting	Bi-monthly	Bi-monthly	Bi-monthly	Bi-monthly
Employee slots budgeted	533	393	304	304
Percent of employee slots filled	99%	100%	100%	100%
Employees receiving training	99%	99%	99%	99%
Outcomes: Results or Impacts of Program Activities¹				
Moody's credit rating	Baa1/Aa3/A1	Baa1/Aa3/A1	Baa2/Baa3/A+	Baa2/Baa3/A+
Standard and Poor's	A-/A/A1	BBB+/A/A1	BBB-/BBB-/A	BBB-/BBB-/A
Fitch Investor's Service	A/A/A+	A/A/A+	BBB/BBB/BBB+	BBB/BBB/BBB+
Dollar amount of Detroit-based contracts	N/A	\$998,595,273	\$1,494,484,422	\$1,500,000,000
Percent of City contracts utilizing Detroit-based businesses	N/A	64%	82%	90%
Approximate number of DBE business contacts to provide critical information to owners	N/A	250	650	800
Number of certified DBEs completing a 12-week business training course designed to help grow business	N/A	47	50	60
Approximate dollar value of contracts obtained by DBEs who are Targeted Business clients	N/A	\$350,000	\$1,200,000	\$2,000,000
Number of small- to medium-size Detroit-based businesses being mentored	N/A	30	46	60
Efficiency: Program Costs related to Units of Activity				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
Activity Costs	\$1,374,885	\$1,386,064	\$1,965,274	\$1,935,640

¹Major credit ratings (G.O./Water/Sewerage Disposal)

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Administration	2005-06 Redbook		2006-07 Dept Final Request		2006-07 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Administration						
<i>APPROPRIATION ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	7	\$1,315,274	5	\$1,248,785	5	\$1,246,508
APPROPRIATION TOTAL	7	\$1,315,274	5	\$1,248,785	5	\$1,246,508
11859 - Targeted Business Development						
230025 - Targeted Business Development	4	\$650,000	4	\$769,098	4	\$689,132
APPROPRIATION TOTAL	4	\$650,000	4	\$769,098	4	\$689,132
ACTIVITY TOTAL	11	\$1,965,274	9	\$2,017,883	9	\$1,935,640

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06	2006-07	2006-07
	Redbook	Dept Final	Mayor's
		Request	Budget Rec
AC0523 - Administration			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	676,343	624,162	588,763
EMPBENESL - Employee Benefi	391,867	521,838	426,311
OPERSUPSL - Operating Supplie	71,175	71,175	71,175
OPERSVCSL - Operating Service	598,119	572,938	522,656
OTHEXPSSL - Other Expenses	227,770	227,770	253,202
FIXEDCHGSL - Fixed Charges	0	0	73,533
<i>A23000 - Finance Department</i>	<i>1,965,274</i>	<i>2,017,883</i>	<i>1,935,640</i>
AC0523 - Administration	1,965,274	2,017,883	1,935,640
Grand Total	1,965,274	2,017,883	1,935,640

FINANCE (23)

ASSESSMENTS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ASSESSMENTS

This activity is responsible for annually discovering, listing, and valuing all taxable property within the jurisdiction and producing the annual assessment roll. The Assessments Division's authority is derived from the constitution and the statutes of the state. This Division is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 parcels, i.e. residential, commercial, industrial, and personal property parcels within the City for the purpose of lawfully levying the taxes that generate substantial City revenue. Michigan Compiled Laws (MCL 211.44) outlines the statutory funding level that must be maintained. It is unlawful to budget the Assessment Administration function(s) below statutory mandates.

GOALS:

1. To conduct site reviews of the required 30% of all property annually.
2. Value and assess all properties not exempt by the December 31st statutory tax day and produce an assessment roll by February 1st, including application and maintenance of all abated properties.
3. Continue conversion of building data from IPDS to Equalizer Assessing System.
4. Field review, capture and value all real and personal property within the jurisdiction. Process all personal property statements.
5. Timely produce statutory, fiscal, and fiduciary reports, e.g. L-4015 Sales Study Report for Equalization; L-4021 & L-4022 Equalization; L-4025 Headlee Rollback; L-4029 Millage Request Report; L-1428 – Application for State Treasurer's Approval to Issue Long-term Securities; L-4409 Revenue Sharing; L-3369 Renaissance Zones; L-4154 & L-4155 Notice of Incorrectly Reported or Omitted form Assessment Roll; DDA, Capture Districts, and Brownfields' Reports; Thirty (30) Largest SEV/TAXABLE Taxpayer Report; IFT Reports; Special Act Reports – Neighborhood Enterprise Zones (NEZs); Payments in Lieu of Taxes (PILOTS); Finance Officers Reports; City Council and Other Departmental Reports.
6. To efficiently service the public by updating and maintaining taxpayer mailing addresses, processing property transfer affidavits, hardship applications, non-profit exemptions, principal residence exemptions, and title company deed requests.
7. Continue to update all cartographic maps, parcel maps, process all engineering changes, and provide boundaries for all abated districts.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

- **New Technology Storage and Retrieval of Data**
In accordance with State of Michigan statute, the assessment roll must be maintained on site for a minimum of twenty (20) years. The Assessments Division has the required years on microfiche up to assessment year 2000. The years from 2000 going forward will now be digitized – available on CD. This makes the data easier to store and retrieve, representing cost and space savings.
- **Internet Services**
The Assessments Division has now made current assessing information available on-line. Previous to this year, only 2002 assessing information was available on-line.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

- Enhance Internet Services with building data, photographs, and sketches.

FINANCE (23)

ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure:	2003-04	2004-05	2005-06	2006-07
List of Measures	Actual	Actual	Projection	Target
Inputs: Resources Allocated or Service Demands Made				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	18,981	22,721	23,821	24,800
Board of Review – Hardships Granted	1,653	1,807	1,973	2,002
Board of Review – Hardships Processed	2,400	3,105	3,400	3,500
Number of Taxpayers Served	30,200	34,420	38,811	42,000
Taxpayers Telephone Inquiries Handled	83,020	85,000	90,100	95,000
Real Property Inputs – Equalizer System	59,000	60,000	70,000	80,000
Michigan Tax Tribunal – New and Resolved	600	600	900	800
Michigan Tax Tribunal Appraisal – Full Valuation Disclosure	700	600	800	700
Michigan Tax Tribunal Hearings – Appraiser	320	390	400	550
Outputs: Results or Impacts of Program Activities				
“Taxpayer of Record” Updates	4,464	3,364	2,072	3,300
Number of Returned Mail Processed from Statutory Mailings	18,000	25,000	50,000	45,000
Principal Residence Exemption Affidavits Processed ¹	75,524	30,952	16,369	25,000
Property Transfer Affidavits Processed	181,347	76,563	35,609	41,000
Non-Profit (501C3) Exemptions/Denials Processed	525	700	1,025	1,500
Freedom of Information Act (FOIA) Requests Processed	104	104	100	120
Hardship Cases Defended/Answered for MTT Docket Cases	104	124	180	250
Permits-Reappraisals (=) or (-)	10,500	24,500	32,000	35,000
Engineering Changes (Combinations/Divisions)	1,457	2,785	3,000	4,727
Engineering Changes, Other	175	505	600	750
City Acquisitions Processed	1,200	1,500	1,700	2,000
City Sales Processed	8,100	7,500	9,200	9,000
State Auction Sales	7,000	7,500	8,700	9,000
New Construction	0	414	600	720
Exemption Status Investigations	204	182	208	400
Number of Unsafe/Illegal Bldg. Conditions Reports	10	90	100	200
Building Permits Processed	4,714	5,100	12,000	15,000
Sales Verifications	3,000	500	100	2,000
Personal Property Field Reviews (canvas)	3,715	6,000	8,050	9,000
Personal Property New Parcels Created	650	500	700	800
Personal Property Statements Processed	8,700	10,200	10,000	12,000
Personal Property Audits	100	1,010	1,200	1,300
Michigan Tax Tribunal Stipulations Processed	186	397	710	805
MTT/STC Consent Judgment Postings	890	1,200	1,500	1,600
Special Assessment Roll Items	0	0	2,184	5,000
Special Assessment Hearings	0	0	120	200
Apex Sketches and Photos	250	914	7,600	8,720
Number of Special Parcel Maps Created	1	60	83	151
Technical Support Requests for Equalizer Tax and Assessing	179	403	440	512
Number of Cartographic Maps Updated	N/A	10,087	11,103	11,000
Number of Parcel Map Revisions	1,349	4,193	3,827	4,209
Activity Costs	\$6,611,730	\$6,071,229	\$5,331,362	\$5,181,534

¹Includes original submissions, updates and recessions (formerly known as Homestead Exemption).

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Assessment	2005-06 Redbook		2006-07 Dept Final Request		2006-07 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Assessments Division						
<i>APPROPRIATION ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	70	\$5,331,362	60	\$5,794,217	59	\$5,181,534
APPROPRIATION TOTAL	70	\$5,331,362	60	\$5,794,217	59	\$5,181,534
ACTIVITY TOTAL	70	\$5,331,362	60	\$5,794,217	59	\$5,181,534

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06 Redbook	2006-07 Dept Final Request	2006-07 Mayor's Budget Rec
AC1023 - Assessments			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,918,021	2,919,543	2,550,206
EMPBENESL - Employee Benefi	1,675,009	2,091,167	1,885,178
PROFSVCSL - Professional/Cont	286,960	297,180	261,640
OPERSUPSL - Operating Supplie	27,119	26,372	26,372
OPERSVCSL - Operating Service	424,253	459,955	455,955
FIXEDCHGSL - Fixed Charges	0	0	2,183
<i>A23000 - Finance Department</i>	<i>5,331,362</i>	<i>5,794,217</i>	<i>5,181,534</i>
AC1023 - Assessments	5,331,362	5,794,217	5,181,534
Grand Total	5,331,362	5,794,217	5,181,534

FINANCE (23)

PURCHASING ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

GOALS:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of Detroit-based and Detroit-headquartered vendors by increasing the number of Detroit-based bids.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

- Provide comprehensive training to the departments on the DRMS/Oracle Purchasing Module and policies and procedures, which govern procurement. This training will be provided for employees who have a role in procurement for their agencies through Oracle-based training and Purchasing University (i.e. an overview of the purchasing process). This initiative requires revisions to the purchasing manuals and subsequent education for the departments on the correct usage of the module. This training is provided quarterly on a first-come, first-served basis.
- Reduction of the use of Standard Purchase Orders (or spot buying) by consolidating contracts that are similar in nature.
- Establish a Contract/Blanket Purchase Order Log updated monthly and e-mailed to all City of Detroit agencies. This log is a listing of various contracts available for citywide usage.
- Restructure the copier procurement process as a cost-saving initiative allowing immediate ownership of equipment at the conclusion of the contract.
- Utilize the National Institute of Government Purchasing (NIGP) organization contacts for benchmarking ideas in fine-tuning the City's procurement process.
- Continue outreach and training of the department liaison personnel regarding utilization of the Contract Administration Manual (available on the DRMS website).
- Monitor compliance with the Living Wage Ordinance.
- Monitor compliance with the Prompt Payment Ordinance.
- Monitor compliance with the Privatization Ordinance.
- Continuation of professional training for Purchases Agents, including professional certifications.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement process.

- General acceptance of electronic quotes from vendors in a secured environment.
- Advertisement of downloadable Request for Quotations (RFQ) and Request for Proposals (RFP) on the City's website.
- Supplier outreach to current vendors on record emphasizing service enhancements.

FINANCE (23)

PURCHASING MEASURES AND TARGETS

Type of Performance Measure:	2003-04	2004-05	2005-06	2006-07
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Departmental training (mass and special)	Quarterly	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Detroit Based Supplier Outreach and Training	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Staff training and development sessions	Quarterly	Quarterly	Quarterly	Quarterly
Purchase order changes processed	103	100	95	85
Contracts processed	872	841	750	765
Contract changes processed	820	600	600	600
Number of Detroit-Based Small Business contracts	2,589	2,593	2,600	2,575
Standard Purchase Orders (SPO's) processed	401	398	389	377
Period Agreements processed	550	439	400	380
Efficiency: Program Costs related to Units of Activity				
Time for procurement process	53 days	53 days	45 days	50 days
Response time for formal complaints	5 days	5 days	5 days	5 days
Activity Costs	\$2,936,811	\$2,447,487	\$1,771,734	\$1,894,619

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Purchasing	2005-06		2006-07		2006-07	
	Redbook		Dept Final		Mayor's	
Purchasing Division	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	FTE
						AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	22	\$1,771,734	19	\$2,137,535	19	\$1,894,619
APPROPRIATION TOTAL	22	\$1,771,734	19	\$2,137,535	19	\$1,894,619
ACTIVITY TOTAL	22	\$1,771,734	19	\$2,137,535	19	\$1,894,619

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06 Redbook	2006-07 Dept Final Request	2006-07 Mayor's Budget Rec
AC1523 - Purchasing			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	946,147	1,000,926	905,380
EMPBENESL - Employee Benefi	509,196	750,654	671,041
OPERSUPSL - Operating Supplie	14,441	14,650	14,650
OPERSVCSL - Operating Service	301,950	371,305	303,548
<i>A23000 - Finance Department</i>	<i>1,771,734</i>	<i>2,137,535</i>	<i>1,894,619</i>
AC1523 - Purchasing	1,771,734	2,137,535	1,894,619
Grand Total	1,771,734	2,137,535	1,894,619

FINANCE (23)

TREASURY ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: TREASURY

The Treasury Division collects and records all taxes and monies received by the City and the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, disburses funds in accordance with the warrant of the Finance Director and/or School Fiscal Officers.

GOALS:

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records/timely billing.
5. Operate a cost-effective division.
6. Safeguard City assets.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

The Treasury Division will add additional staff to increase revenue collection for the City of Detroit. Revenue enhancement efforts are an extensive focus of the division's goals for FY 2005-06 and FY 2006-07.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

Revenue enhancement will continue beyond FY 2006-07. As the division reviews policies, procedures and results, continuous improvement for maximizing revenue collection will assist in addressing the challenges currently faced in revenue collection.

FINANCE (23)

TREASURY MEASURES AND TARGETS

Type of Performance Measure:	2003-04	2004-05	2005-06	2006-07
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Prior year delinquent property tax collections (including interest and penalty)	\$33,549,742	\$38,000,000	\$6,317,000	\$6,400,000
Number of property tax receipts processed	27	27	27	27
Receipts processed - teller	525,000	700,000	475,000	600,000
Checks disbursed	163,001	260,000	286,000	200,000
Income tax checks deposited	1,092,684	900,000	1,010,000	1,000,000
Monies "escheated" to the State	85,000	85,000	85,000	100,000
Customers served on site	671,657	1,000,000	750,000	750,000
Outcomes: Results or Impacts of Program Activities				
Number of customer complaints	750	750	480	240
Percent of current property tax levy collected in current year	92%	93%	86%	90%
Interest on Michigan Tax Tribunals	\$27,000	\$30,000	N/A	\$35,000
Delinquent Property Tax Collection rate	25%	25%	25%	25%
Efficiency: Program Costs related to Units of Activity				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	8 days	8 days	10 days	10 days
Total time to process overpayments	35 days	35 days	45 days	45 days
Activity Costs	\$5,862,616	\$5,890,154	\$3,874,391	\$5,082,129

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Treasury	2005-06		2006-07		2006-07	
	Redbook		Dept Final		Mayor's	
Treasury Division	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	49	\$3,874,391	40	\$3,936,502	50	\$5,082,129
APPROPRIATION TOTAL	49	\$3,874,391	40	\$3,936,502	50	\$5,082,129
ACTIVITY TOTAL	49	\$3,874,391	40	\$3,936,502	50	\$5,082,129

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06	2006-07	2006-07
	Redbook	Dept Final	Mayor's
		Request	Budget Rec
AC2023 - Treasury			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,695,685	1,517,589	1,918,047
EMPBENESL - Employee Benefi	1,020,409	1,154,958	1,403,333
PROFSVCSL - Professional/Cont	325,130	325,130	425,130
OPERSUPSL - Operating Supplie	82,267	82,839	82,839
OPERSVCSL - Operating Service	750,900	855,986	1,252,780
<i>A23000 - Finance Department</i>	<i>3,874,391</i>	<i>3,936,502</i>	<i>5,082,129</i>
AC2023 - Treasury	3,874,391	3,936,502	5,082,129
Grand Total	3,874,391	3,936,502	5,082,129

FINANCE (23)

ACCOUNTING OPERATIONS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures; processing all payments including payrolls; investment of surplus funds, as well as coordinating the sale of bonds for the financing of the City's capital programs. This activity includes (1) General Accounting, (2) Project Administration, (3) Accounts Payable, (4) Payroll Audit, (5) Risk Management, and (6) Debt Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995. The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

GOALS:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

- Payroll Audit will continue upgrade of Human Resources/Payroll system, including implementation of front-end time capture – to be completed in FY 2006-07.
- Payroll Audit will implement a \$125K Plan, a pre-tax plan, which allows the employee the option of not paying income taxes on the funds that are deducted from his/her wages for Health Care Premiums. IRS requirements will be defined.
- General Accounting will complete and submit the Consolidated Annual Financial Report (CAFR) by December 31, 2006.
- Accounts Payable will work with appropriate banking institutions to implement electronic processing of vendor payments.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

- Payroll Audit will work to develop a new Retro-payment process with the support of ITS.
- Accounts Payable will work with Project Administration and Purchasing divisions to develop procedures to reduce the number of purchases processed through imprest (petty cash) accounts.

FINANCE (23)

ACCOUNTING OPERATIONS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2003-04 Actual	2004-05 Actual	2005-06 Projection	2006-07 Target
Outputs: Units of Activity directed toward Goals				
Vendor payments processed	198,736	177,808	169,781	175,000
Investment portfolio rate of return	1.5%	N/A	N/A	1.5%
Outcomes: Results or Impacts of Program Activities				
Number of employees on Workers' Compensation	N/A	N/A	N/A	460
General obligation bond credit rating (Moody's)	Baa1	Baa1	Baa1	Baa2
Workers' Comp payroll	\$8,950,000	\$8,950,000	N/A	\$6,000,000
Workers' Comp medical (excludes DWSD)	\$7,000,000	\$6,990,000	N/A	\$6,700,000
Number of Vehicular Accidents	1,052	1,000	N/A	N/A
Efficiency: Program Costs related to Units of Activity				
Timely investigation of all accident reports	2.0 days	2.0 days	N/A	2.0 days
Percent of accounts payable paid in 45 days	N/A	N/A	N/A	90%
Number of days to process daily investment transactions	2	2	2	2
Activity Costs	\$15,032,395	\$15,013,462	\$10,743,964	\$8,862,371

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Project Administration Accounts Division - Administration	2005-06 Redbook		2006-07 Dept Final Request		2006-07 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	5	\$558,420	2	\$313,201	2	\$288,220
230030 - Accounts Payable	12	\$751,022	11	\$810,146	11	\$789,666
230060 - Payroll Audit	17	\$1,163,230	17	\$1,411,743	17	\$1,281,764
230090 - Debt Management	5	\$479,515	4	\$523,262	5	\$652,866
230100 - Risk Management	22	\$1,569,187	11	\$1,074,237	16	\$1,405,540
230130 - General Accounting	21	\$2,112,253	10	\$1,538,658	15	\$1,970,196
APPROPRIATION TOTAL	82	\$6,633,627	55	\$5,671,247	66	\$6,388,252
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	61	\$4,110,337	35	\$2,583,323	35	\$2,474,119
APPROPRIATION TOTAL	61	\$4,110,337	35	\$2,583,323	35	\$2,474,119
ACTIVITY TOTAL	143	\$10,743,964	90	\$8,254,570	101	\$8,862,371

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06 Redbook	2006-07 Dept Final Request	2006-07 Mayor's Budget Rec
AC2523 - Accounting Operations			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	6,001,283	4,174,497	4,536,965
EMPBENESL - Employee Benefi	3,766,532	3,208,359	3,319,799
PROFSVCSL - Professional/Cont	187,853	75,927	200,927
OPERSUPSL - Operating Supplie	95,916	90,737	90,692
OPERSVCSL - Operating Service	666,999	661,619	671,430
CAPEQUPSL - Capital Equipmen	1,381	3,431	1,381
FIXEDCHGSL - Fixed Charges	24,000	40,000	41,177
<i>A23000 - Finance Department</i>	<i>10,743,964</i>	<i>8,254,570</i>	<i>8,862,371</i>
AC2523 - Accounting Operations	10,743,964	8,254,570	8,862,371
Grand Total	10,743,964	8,254,570	8,862,371

FINANCE (23)

INCOME TAX OPERATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

Several major initiatives are underway:

- Timely processing of Income Tax returns.
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of Utility deregulation on City's revenue.
- Provide support and maintenance of Tax Imaging System hardware and software.
- Maximize revenue collections of delinquent taxpayers working with outside collection agency.
- Electronic processing of withholding payments.
- Continue non-filer program to increase taxpayer compliance with City Ordinance.
- Lower the interest paid on refunds.
- Maximize efficiency of tax payment collections and processing of tax returns working with outside vendor.

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

- Website enhancements including on-line inquiries.
- Implement Interactive Voice Response System.
- Continue specialized compliance with the Internal Revenue Service.
- Electronic Tax Filing.

FINANCE (23)

INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure:	2003-04	2004-05	2005-06	2006-07
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Refunds paid (checks issued)	220,642	157,650	220,000	220,000
Annual returns processed (estimates, income tax and withholding)	515,029	458,933	460,000	460,000
Assessments issued	849,145	61,211	100,000	100,000
Payment documents processed	223,629	154,120	225,000	225,000
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	4,192	4,126	4,000	4,000
Income Tax returns processed	335,378	335,378	330,000	330,000
Outcomes: Results or Impacts of Program Activities				
Interest paid for late refunds	66,122	41,887	70,000	70,000
Income tax collections percent of budget	93%	88%	100%	100%
Utility Users Tax collections as percent of budget	91%	93%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of tax returns timely processed	65%	70%	60%	60%
Activity Costs	\$6,582,672	\$6,457,743	\$4,330,802	\$4,107,115

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Income Tax	2005-06		2006-07		2006-07	
	Redbook		Dept Final		Mayor's	
Accounts - City Income Tax Operation	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	FTE
						AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	57	\$4,330,802	46	\$4,540,877	51	\$4,107,115
APPROPRIATION TOTAL	57	\$4,330,802	46	\$4,540,877	51	\$4,107,115
ACTIVITY TOTAL	57	\$4,330,802	46	\$4,540,877	51	\$4,107,115

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06	2006-07	2006-07
	Redbook	Dept Final	Mayor's
		Request	Budget Rec
AC3023 - Income Tax Operation			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,996,890	1,949,375	1,820,680
EMPBENESL - Employee Benefi	1,237,870	1,675,596	1,370,529
PROFSVCSL - Professional/Cont	154,121	98,121	98,121
OPERSUPSL - Operating Supplie	178,738	178,738	178,738
OPERSVCSL - Operating Service	603,059	602,699	602,699
FIXEDCHGSL - Fixed Charges	160,124	36,348	36,348
<i>A23000 - Finance Department</i>	<i>4,330,802</i>	<i>4,540,877</i>	<i>4,107,115</i>
AC3023 - Income Tax Operation	4,330,802	4,540,877	4,107,115
Grand Total	4,330,802	4,540,877	4,107,115

FINANCE (23)

PENSION ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
 - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit and pay all medical exams for employees applying for disability retirements.
 - Educate staff to daily shred all discarded documents, which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
 - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
 - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
 - Maintain and enhance the Retirement System Investment Web site.
 - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
 - Communicate with all active and retired employees on ongoing basis.
 - Maintain and enhance the Retirement System's Internet Web site.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
 - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
 - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
 - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
 - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit all disability earnings to ensure proper payment.
 - Prepare all reports required by the trustees.
 - Produce an annual report to be distributed to all active and retired employees and other interested parties.
 - Produce personal employee benefit statements.
 - Produce semiannual newsletter.
 - Audit and pay all death benefits for active and retired employees.

MAJOR INITIATIVES FOR FY 2005-06 and FY 2006-07:

Phase III of the Imaging and Workflow Project – completion of Accounting, Investment Analysis and Workflow development, further enhancement of Member Service functions and development of e-forms to facilitate processes.

1998 Defined Contribution Plan - Pension staff and the City's ITS are working to implement the 1998 Defined Contribution Plan. It is projected to start in the calendar year 2006.

FINANCE (23)

PLANNING FOR THE FUTURE FOR FY 2006-07, FY 2007-08 and BEYOND:

The continuing effort to implement the **1998 Defined Contribution Plan** to include all members who are eligible. Also, the completion of the transition of Pension related functions from The City of Detroit Finance Department to the City of Detroit Retirement Systems.

FINANCE (23)

PENSION ADMINISTRATION MEASURES TARGETS

Type of Performance Measure:	2003-04	2004-05	2005-06	2006-07
List of Measures	Actual	Actual	Projection	Target
Inputs: Resources Allocated or Service Demands Made				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	847	820	850	850
Outputs: Units of Activity directed toward Goals				
Disabilities approved	74	60	60	60
Accuracy of computation and payment	99.5%	100%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of retirees using direct deposit	69%	70%	70%	80%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	5	5
Activity Costs	\$3,424,544	\$3,556,558	\$6,551,085	\$6,620,527

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Pension	2005-06 Redbook		2006-07 Dept Final Request		2006-07 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<hr/>						
Accounts - Pension and Employee Benef						
<hr/>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benef						
230040 - Pension	42	\$6,551,085	40	\$7,793,651	40	\$6,620,527
APPROPRIATION TOTAL	42	\$6,551,085	40	\$7,793,651	40	\$6,620,527
ACTIVITY TOTAL	42	\$6,551,085	40	\$7,793,651	40	\$6,620,527

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriations - Summary Objects

	2005-06 Redbook	2006-07 Dept Final Request	2006-07 Mayor's Budget Rec
AC4523 - Pensions & Employee Benefits			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,756,491	2,034,969	1,807,921
EMPBENESL - Employee Benefi	1,077,044	1,515,571	1,330,827
PROFSVCSL - Professional/Cont	2,719,800	3,431,050	2,719,800
OPERSUPSL - Operating Supplie	75,750	75,750	75,750
OPERSVCSL - Operating Service	707,200	521,511	471,429
CAPEQUPSL - Capital Equipmen	20,000	20,000	20,000
OTHEXPSSL - Other Expenses	194,800	194,800	194,800
<i>A23000 - Finance Department</i>	<i>6,551,085</i>	<i>7,793,651</i>	<i>6,620,527</i>
AC4523 - Pensions & Employee Benefits	6,551,085	7,793,651	6,620,527
Grand Total	6,551,085	7,793,651	6,620,527

CITY OF DETROIT
Budget Development for FY 2006-2007
Appropriation Summary - Revenues

	2004-05 Actuals	2005-06 Redbook	2006-07 Dept Final Request	2006-07 Mayor's Budget Rec	Variance
A23000 - Finance Department					
00058 - Administration					
472150 - Other Miscellaneous	1,066	0	0	0	0
00058 - Administration	1,066	0	0	0	0
00060 - Assessments Division					
447370 - Sale-Mfrd & Reproducer	18,877	58,000	58,000	58,000	0
00060 - Assessments Division	18,877	58,000	58,000	58,000	0
11478 - Personal Property Audit Program					
432330 - Grants-Other	473,876	0	0	0	0
11478 - Personal Property Audit Progr	473,876	0	0	0	0
00063 - Treasury Division					
407120 - Development Improvem	100	0	0	0	0
448115 - Other Fees	359,688	390,000	298,860	298,860	(91,140)
448155 - Other Fees-County	4,541	0	0	0	0
472100 - Other Forfeits And Pen	32,835	45,000	33,220	33,220	(11,780)
474140 - Misc Receipts-Postage	85,482	0	275,000	0	0
00063 - Treasury Division	482,646	435,000	607,080	332,080	(102,920)
00245 - Accounts Division - Administration					
447555 - Other Reimbursements	135,283	187,388	187,388	187,388	0
448115 - Other Fees	59	0	0	0	0
449125 - Personal Services	154,993	124,500	124,500	124,500	0
449155 - Personal Services-Deptl	479,738	719,162	0	301,501	(417,661)
472230 - Recoveries	11,071	0	0	0	0
474100 - Miscellaneous Receipts	(94,190)	0	0	0	0
524100 - Interagy Recpts-Comm	0	7,924	0	0	(7,924)
00245 - Accounts Division - Administra	686,954	1,038,974	311,888	613,389	(425,585)
00247 - Accounts - City Income Tax Operation					
472230 - Recoveries	865	0	0	0	0
00247 - Accounts - City Income Tax Oj	865	0	0	0	0
00246 - Accounts - Pension and Employee Benet					
447615 - Other Reimb - Pension	3,556,611	5,956,085	7,198,651	6,025,527	69,442
00246 - Accounts - Pension and Empl	3,556,611	5,956,085	7,198,651	6,025,527	69,442
A23000 - Finance Department	5,220,895	7,488,059	8,175,619	7,028,996	(459,063)
Grand Total	5,220,895	7,488,059	8,175,619	7,028,996	(459,063)

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00058 - Administration			
230010 - Administration			
Finance Director	1	1	1
Deputy Finance Director	1	1	1
Manager I - Finance	2	0	0
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Office Assistant II	1	1	1
Total Administration	7	5	5
Total Administration	7	5	5
00060 - Assessments Division			
230120 - Assessment			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	3	3	2
Business System Support Splst	1	1	1
Sprv-Assessment Rec & Admin	2	2	2
Assessors Board Coord	1	1	1
Appraiser III	3	3	3
Appraiser II	16	16	16
Appraiser I	7	6	6
Appraisal Technician II	5	3	3
Appraisal Technician I	12	9	9
Executive Secretary I	1	1	1
Senior Stenographer	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	2	2
Office Assistant III	4	4	4
Clerk	3	1	1
Total Assessment	70	60	59
Total Assessments Division	70	60	59

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00061 - Purchasing Division			
230080 - Purchasing			
Purchasing Director	1	1	1
Manager II - Finance	2	2	2
Business System Support Splst	2	2	2
Principal Purchases Agent	4	4	4
Purchases Agent III	8	7	7
Purchasing Assistant	4	2	2
Executive Secretary II	1	1	1
Total Purchasing	22	19	19
Total Purchasing Division	22	19	19
00063 - Treasury Division			
230070 - Treasury			
Treasurer	1	1	1
Deputy City Treasurer	1	1	1
Manager I - Finance	1	1	1
Principal Accountant	1	1	3
Senior Accountant	2	2	4
Records Systems Specialist II	1	1	1
Executive Secretary I	1	1	1
Head Clerk	2	2	2
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	2	2	8
Revenue Collector	11	6	6
Revenue Collections Clerk	3	3	3
Principal Clerk	5	4	4
Senior Teller	4	4	4
Senior Clerk	7	6	6
Office Assistant III	4	3	3
Clerk	1	0	0

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation Organization Classification	REDBOOK FY 2005 2006 FTE	DEPT REQUEST FY 2006 2007	MAYORS FY 2006 2007 FTE
00063 - Treasury Division			
230070 - Treasury			
Office Assistant II	1	1	1
Total Treasury	49	40	50
Total Treasury Division	49	40	50
00245 - Accounts Division - Administration			
230020 - Project Administration			
Manager II - Finance	0	0	1
Manager I - Finance	1	1	0
Principal Accountant	4	1	1
Total Project Administration	5	2	2
230030 - Accounts Payable			
Manager I - Finance	1	1	1
Admin Asst - GD III - Finance	1	1	1
Office Assistant II	1	0	0
Senior Voucher Audit Clerk	2	2	2
Voucher Audit Clerk	7	7	7
Total Accounts Payable	12	11	11
230060 - Payroll Audit			
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	2	2
Principal Accountant	1	1	1
Administrative Specialist I	2	2	2
Sr Payroll Audit Clerk	5	5	5
Payroll Audit Clerk	4	4	4
Head Clerk	1	1	1
Total Payroll Audit	17	17	17
230090 - Debt Management			
General Manager - Finance	0	0	1
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00245 - Accounts Division - Administration			
230090 - Debt Management			
Investment Agent	1	1	1
Principal Accountant	1	1	1
Senior Accountant	1	0	0
Total Debt Management	5	4	5
230100 - Risk Management			
General Manager - Finance	1	0	0
Manager II - Finance	0	0	1
Manager I - Finance	2	2	1
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	6	3	5
Supervising Safety Officer	1	1	1
Safety Officer	4	2	4
Assistant Safety Officer	1	1	1
Office Assistant III	1	0	1
Clerk	2	0	0
Office Assistant II	2	0	0
Total Risk Management	22	11	16
230130 - General Accounting			
Chief Accounting Officer	1	1	1
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	3	3	3
Business System Support Splst	3	0	0
Principal Accountant	9	2	7
Senior Accountant	1	1	1
Executive Secretary I	1	1	1
Office Assistant III	1	0	0
Total General Accounting	21	10	15
Total Accounts Division - Administration	82	55	66

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
General Manager - Finance	1	1	0
Manager II - Finance	2	2	0
Manager I - Finance	3	3	0
Investment Analyst	1	1	0
Principal Accountant	3	3	0
Office Management Assistant	1	1	0
Senior Accountant	7	7	0
Principal Governmental Analyst	1	1	0
Head Clerk	2	2	0
Principal Clerk	4	4	0
Recording Secretary - Ret Sys	3	3	3
Senior Clerk	4	4	0
Office Assistant III	6	4	0
Senior Stenographer	1	1	0
Clerk	2	2	0
Office Assistant II	1	1	0
General Manager - Pension	0	0	1
Manager II - Pension	0	0	2
Manager I - Pension	0	0	3
Investment Analyst - Pension	0	0	1
Principal Accountant - Pension	0	0	3
Office Management Asst - Pension	0	0	1
Senior Accountant - Pension	0	0	7
Prin Govern Analyst - Pension	0	0	1
Head Clerk - Pension	0	0	2
Principal Clerk - Pension	0	0	4
Senior Clerk - Pension	0	0	4
Office Assistant III - Pension	0	0	4
Senior Stenographer - Pension	0	0	1
Clerk - Pension	0	0	2

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
Office Assistant II - Pension	0	0	1
Total Pension	42	40	40
Total Accounts - Pension and Employee Bene	42	40	40
00247 - Accounts - City Income Tax Operation			
230110 - Income Tax			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Principal Accountant	4	4	4
Senior Accountant	3	3	1
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	14	13	13
Income Tax Investigator	11	11	13
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	1	1
Senior Clerk	2	2	2
Office Assistant III	4	1	1
Clerk	0	0	5
Office Assistant II	9	3	3
Total Income Tax	57	46	51
Total Accounts - City Income Tax Operation	57	46	51
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatio			
General Manager - Finance	0	1	0
Manager II - Finance	3	3	3
Manager I - Finance	5	3	4
Business System Support Splst	2	3	3
Principal Accountant	14	8	8
Senior Accountant	20	3	3

CITY OF DETROIT
MAYOR'S 2006/2007 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY 2005	DEPT REQUEST	MAYORS FY 2006
Organization	2006 FTE	FY 2006 2007	2007 FTE
Classification			
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operations			
Accountant I	2	2	2
Sr Governmental Analyst	3	0	0
Senior Bookkeeper	1	0	0
Revenue Collector	0	5	5
Principal Clerk	1	0	0
Senior Clerk	4	4	4
Office Assistant III	5	3	3
Office Assistant II	1	0	0
Total Departmental Accounting Operations	61	35	35
Total Departmental Accounting Operations	61	35	35
11859 - Targeted Business Development			
230025 - Targeted Business Development			
Director of Targeted Business	1	1	1
Manager I - Targeted Business	1	1	1
Administrative Specialist I	1	1	0
Business Analyst	1	1	2
Total Targeted Business Development	4	4	4
Total Targeted Business Development	4	4	4
Agency Total	394	304	329